

**The Corporation of the Town of Atikokan  
By-Law No. 45-17**

**A By-Law to adopt the estimate of sums required for  
Municipal purposes during the year and to strike the rates of taxation  
for all purposes for the year 2017**

**WHEREAS** the Council of the Corporation of the Town of Atikokan has in accordance with the *Municipal Act, 2001, S.O. 2001, Chapter 25*, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality and it is necessary that the following sums be raised by means of taxation for the year 2017;

**AND WHEREAS** the Council of the Corporation of the Town of Atikokan is required to pass a by-law to establish the tax rates for School Board Purposes for 2017, pursuant to the *Education Act, R.S.O. 1990, Chapter E2, Section 257.12.1* as amended;

**AND WHEREAS** the tax rates for School Board Purposes for 2017 have been prescribed in Ontario Regulation 400/98 as amended;

**AND WHEREAS** the tax ratios and the tax rate reductions for prescribed property subclasses for the 2017 taxation year have been set out in By-law 44-17 of the Town of Atikokan dated the 27<sup>th</sup> day of July, 2017;

**AND WHEREAS** the Assessment Roll made in 2016 and upon which the 2017 taxes are to be levied has been received from the Municipal Property Assessment Corporation (MPAC);

**NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF ATIKOKAN ENACTS AS FOLLOWS:**

- 1) **THAT** the Council of the Town of Atikokan adopt the sum of seventeen million seven hundred sixty eight thousand and nineteen Dollars (\$17,768,019.00) as detailed in Schedule "A" attached hereto and forming part of this By-law, as the gross estimate of the funds required during the year 2017 for general and special purposes of the Town including all sums required by law to be provided by the Town for any local board of the Town, excluding school boards.
- 2) **THAT** having duly adopted the gross estimate set out in Schedule "A" and having deducted therefrom the estimated revenues other than property taxes and payments in lieu of property taxes for the year 2017, the Council of the Town of Atikokan hereby adopts the sum of Seven Million, Two Hundred Twenty Three Thousand, Nine Hundred and Forty Eight Dollars (\$7,223,948) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2017 for the general and special purposes of the Town, including all sums required to be provided by the Town for any local board of the Town, excluding school boards.
- 3) **THAT** for the taxation year 2017 the Town shall levy upon all assessments, for all properties which are fully taxable and/or subject to Payments in Lieu of Property Taxes, the tax rates as set out in Table A of this by-law.
- 4) **The said final taxes shall become due and payable in the following manner:**
  - a) If the mailing date of such taxes is after the 10<sup>th</sup> of July, 2017, but prior to the 11<sup>th</sup> day of August, 2017, the first fifty percent shall become due and payable on the 31<sup>st</sup> day of August, 2017, the latter fifty percent shall become due and payable on the 31<sup>st</sup> day of October, 2017.
  - b) If the mailing date of such taxes is after the 10<sup>th</sup> day of August, 2017, the first fifty percent shall become due and payable on the 29<sup>th</sup> day of September, 2017, the latter fifty percent shall become due and payable on the 30<sup>th</sup> day of November, 2017.

**Table A**  
**2017 Tax Rates for Municipal and School Purposes**

| Realty Tax Class   | Total 2017<br>Municipal Tax Rate | 2017<br>Education<br>Tax Rate |
|--|----------------------------------|-------------------------------|
| Residential/Farm   | 0.03145085                       | 0.00179000                    |
| Managed Forest   | 0.00786272                       | 0.00044750                    |
| Multi-Residential  | 0.06290170                       | 0.00179000                    |
| Commercial and Commercial New Construction                   | 0.06088149                       | 0.01140000                    |
| Commercial and Commercial N-C Vacant Land                    | 0.04261704                       | 0.00798000                    |
| Commercial and Commercial N-C Excess Land                    | 0.04261704                       | 0.00798000                    |
| Industrial Residual and Industrial Residual New Construction | 0.06615874                       | 0.01140000                    |
| Industrial Residual and Industrial Residual N-C Vacant Land  | 0.04631111                       | 0.00798000                    |
| Industrial Residual and Industrial Residual N-C Excess Land  | 0.04631111                       | 0.00798000                    |
| Large Industrial and Large Industrial New Construction       | 0.10752301                       | 0.01140000                    |
| Large Industrial and Large Industrial N-C Excess Land        | 0.07526611                       | 0.00798000                    |
| Landfill   | 0.03145085                       | 0.01140000                    |
| Pipeline   | 0.07607731                       | 0.01140000                    |

5) There shall be imposed a penalty for non-payment of taxes on due date or any installment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default.

6) There shall be imposed an additional interest charge of 1.25% per month on any amount that remains due and unpaid, which shall begin to accrue as of the first day of default.

7) The Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.


8) All taxes shall be paid into the Office of the Collector.


9) Where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the Municipality by the same employer for not less than 30 days, such employer shall pay over to the Collector on demand out of any wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this by-law and any such payment shall relieve the employer from any liability to the employee for the amount paid.

10) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

11) This by-law shall come into force and effect upon the date of the final reading thereof.

READ a First, Second and Third time and finally passed this 27<sup>th</sup> day of July, 2017.

  
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 Mayor

  
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 Deputy Clerk